

## ABSTRACT

A method for forming an organ and/or tissue from undifferentiated cells derived from a vertebrate animal in vitro, which comprises the step of culturing the undifferentiated cells derived from a vertebrate animal in the presence of a retinoic acid X receptor ligand (e.g., a retinoic acid X receptor agonist or antagonist), and a method for forming a pancreas from undifferentiated cells derived from a vertebrate animal in vitro or a method for forming a tissue having morphology and function of a pancreas from undifferentiated cells derived from a vertebrate in vitro, which comprises the step of culturing the undifferentiated cells derived from a vertebrate animal in the presence of a retinoic acid receptor ligand, together with activin, that does not substantially bind to the retinoic acid receptor subtype  $\gamma$ .